REMARKS

This is in response to the Office Action dated August 23, 2006. Claims 1 and 13-15 have been canceled. New claims 16-30 have been added. Thus, claims 2-12 and 16-30 are now pending.

Allowed Subject Matter

Applicant notes with appreciation the Examiner's indication that claims 2-4 and 8 contain allowable subject matter. In this regard, allowable claims 2 and 8 have been substantially rewritten in independent form. Thus, claims 2-12 are now in condition for allowance given the Examiner's indication of allowable subject matter.

<u>Claim 16</u>

New claim 16 requires "(b) providing a parallax barrier layer with a predetermined pattern on the first principal surface of the first substrate; (c) forming a first layer, which satisfies a prescribed positional relationship with the parallax barrier layer, on the second principal surface of the first substrate; and (d) *forming a second layer, which satisfies a prescribed positional relationship with the first layer*, on the second principal surface of the first substrate." Thus, according to claim 16, at least first and second layers are formed after the parallax barrier is provided. For purposes of example and without limitation, see the instant specification at page 18, line 15 to page 22, line 1; including from page 18, line 15 to page 20, line 12. Because the second layer is aligned to satisfy a prescribed relationship with the first layer after the first layer has been formed, the first and second layers can be aligned more accurately. Therefore, a display device using the substrate with the parallax barrier may display an image of improved quality (e.g., pg. 20, lines 7-12).

Takamatsu fails to disclose or suggest forming a second layer, which satisfies a prescribed positional relationship with the first layer, as required by claim 16. Takamatsu discloses a stereoscopic picture color LCD, and in Fig. 4 illustrates slits 36. Moreover, Fig. 4 of Takamatsu appears to show (in view of Figs. 1-2) mirco color filters (not labeled) on side 48a of glass substrate 48. However, Takamatsu fails to disclose or suggest how the micro color filters are formed. In Takamatsu, it is unclear whether the micro color filters are formed one-by-one, or simultaneously. Moreover, Takamatsu fails to disclose or suggest any type of positional relationship between first and second layers.

Claims 17, 19, 25 and 29

Claims 17, 19, 25 and 29 require, *inter alia*, a step of making an *alignment mark*(s). Takamatsu fails to disclose or suggest the alignment mark(s) features of claims 17, 19, 25 and 29.

Claim 30

Claim 30 requires "making an alignment mark, which is used for achieving alignment in forming a second layer which has a prescribed positional relationship with the first layer."

Again, Takamatsu fails to disclose or suggest at least this feature of claim 30. It is noted that claim 30 is similar to allowed claim 2 in certain respects.

Conclusion

It is respectfully submitted that the application is in condition for allowance. If any minor matter remains to be resolved, the Examiner is invited to telephone the undersigned with regard to the same.

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Respectfully submitted,

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